

**IN THE UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

IN RE:	)	
	)	CASE NO. 19 B 16465
Albert Powell,	)	HON. TIMOTHY A. BARNES
	)	CHAPTER 13
DEBTOR.	)	
	)	

**NOTICE OF HEARING AND OBJECTION TO CLAIM 3-1**

To: Trustee Marilyn O Marshall, 224 S. Michigan Ave. Suite 800, Chicago, IL 60604;

D. Patrick Mullarkey, Tax Division, (DOJ) P.O. Box 55, Ben Franklin Station,  
Washington, DC 20044;

Department of the Treasury, Internal Revenue Service, P.O. Box 7346, Philadelphia, PA  
19101-7346;

United States Attorney, 219 S. Dearborn Street, Chicago, IL 60604;

Internal Revenue Service, P.O. Box 7346, Philadelphia, PA 19114;

Internal Revenue Service, Mail Stop 5010 CHI, 230 S. Dearborn Street, Chicago, IL  
60604;

Associate Area Counsel, SB/SE, 200 West Adams Street, Suite 2300, Chicago, IL 60606;

Please take notice that on September 12, 2019 at 9:30 a.m., I shall appear before the Honorable Timothy A. Barnes in Courtroom 744 in the Federal Dirksen Building, 219 S. Dearborn Street, Chicago, Illinois and present the attached objection and you may appear if you so choose.

**PROOF OF SERVICE**

The undersigned, an attorney, certifies that he sent this notice and the attached motion on August 6, 2019:

D. Patrick Mullarkey, Tax Division, (DOJ) P.O. Box 55, Ben Franklin Station, Washington, DC 20044;

Department of the Treasury, Internal Revenue Service, P.O. Box 7346, Philadelphia, PA 19101-7346;

United States Attorney, 219 S. Dearborn Street, Chicago, IL 60604;

Internal Revenue Service, P.O. Box 7346, Philadelphia, PA 19114;

Internal Revenue Service, Mail Stop 5010 CHI, 230 S. Dearborn Street, Chicago, IL 60604;

Associate Area Counsel, SB/SE, 200 West Adams Street, Suite 2300, Chicago, IL 60606;

The Chapter 13 Trustee listed above via electronic notice; and the following parties via Regular U.S. Mail:

With postage prepaid from the mail box located at 20 S. Clark Street 28<sup>th</sup> Floor, Chicago, IL 60603.

*/s/ Alexander Nohr*  
Attorney for Debtor  
The Semrad Law Firm, LLC  
20 S. Clark Street, 28<sup>th</sup> Floor  
Chicago, IL 60603  
(312) 913-0625

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

IN RE:	)	
	)	CASE NO. 19 B 16465
Albert Powell,	)	HON. TIMOTHY A. BARNES
	)	CHAPTER 13
DEBTOR.	)	
	)	

**OBJECTION TO CLAIM 3-1**

NOW COMES Albert Powell, Debtor, by and through Debtor's attorneys, The Semrad Law Firm, LLC, and hereby moves this Honorable Court to enter an Order regarding Claim 3-1; Debtor states the following:

1. That on June 9, 2019, the Debtor filed a petition for relief pursuant to Chapter 13 Title 11 U.S.C.
2. That this case has not yet been confirmed by this Honorable Court.
3. That on July 18, 2019, the Internal Revenue Service (IRS) filed a Proof of Claim, Claim 3-1, in the total amount of \$12,708.17 for Federal Income Tax liabilities. The claim allocates \$712.41 as priority debt and \$11,995.76 unsecured general claims. Please see Exhibit A for Proof of Claim.
4. Pursuant to Claim 3-1, Debtor owes \$3,189.88 for 2013 Federal Income Tax liabilities which includes interest to petition date; said claim states Debtor's 2013 Federal Income Taxes are listed as estimated.
5. Pursuant to Claim 3-1, Debtor owes \$3,533.02 for 2014 Federal Income Tax liabilities which includes interest to petition date; said claim states Debtor's 2014 Federal Income Taxes are listed as estimated.

6. Pursuant to Claim 3-1, Debtor owes \$5,265.79 for 2015 Federal Income Tax liabilities which includes interest to petition date; said claim states Debtor's 2015 Federal Income Taxes are listed as estimated.
7. Debtor filed the 2013 taxes and was issued a refund. Debtor filed the 2014 taxes and was issued a refund. Debtor filed the 2015 taxes and was issued a refund. Please see Exhibit B.
8. As detailed above, the priority portion of Claim 3-1 is allowed in the amount of \$712.41.
9. As detailed above, the unsecured general portion of Claim 3-1 is allowed in the amount of \$0.00.
10. Debtor respectfully requests this Honorable Court to Sustain Debtor's Objection to Claim 3-1 filed by the IRS.
11. Debtor has filed the instant case in good faith and is in a position to proceed with the Chapter 13 Plan of reorganization.

WHEREFORE, Albert Powell, Debtor, respectfully requests this Honorable Court enter an Order:

- 1.) The priority portion of Claim 3-1 is allowed in the amount of \$712.41; and
- 2.) The unsecured general portion of Claim 3-1 is allowed in the amount of \$0.00; and
- 3.) For any such further relief as this Court deems fair and just.

Respectfully submitted,

/s/ Alexander Nohr  
Attorney for the Debtor  
The Semrad Law Firm, LLC  
20 S. Clark Street, 28<sup>th</sup> Floor  
Chicago, IL 60603  
(312) 913-0625